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December 15, 1999

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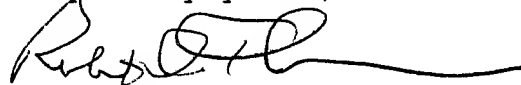
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Re: Digital Audio Recording With
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Our File No. 60,259-001DA

Dear Sir:

Enclosed please find an Amendment After Allowance to be
filed in the above-captioned matter.

Very truly yours,



ROBERT D. THOMPSON

RDT:dcg
Enclosure

cc: Abbas M. Husain, M.D.

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